

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A gas permeable substrate, comprising:
a porous metallic plate having a top surface and a bottom surface;
a plurality of through holes extending through the porous metallic plate from the top and bottom surfaces;
at least one upper layer provided on the top surface of the porous metallic plate and a lower layer provided on the porous metallic plate;
~~which form openings in an upper surface and a lower surface thereof;~~ and
particles filled in an area defined by the through holes and the upper and lower layers,
the particles forming particle layers such that the particle layers of the through holes are formed integrally with the particle layers of the upper and lower layers
~~wherein at least one of the upper surface and the lower surface of the porous metallic plate is substantially smooth.~~
2. (Original) A gas permeable substrate according to claim 1,
wherein not less than 30% of the upper surface and/or the lower surface of the porous metallic plate is covered with the particles.
3. (Original) A gas permeable substrate according to claim 1,
wherein the particles are constituted by any one of ceramics and a composite material of ceramics and metal.
4. (Previously Presented) A gas permeable substrate according to claim 1,
wherein the particles includes a fuel-reforming catalyst and an electrode-forming material, and
a stacked structure having not less than two layers is formed within each of the through holes.
5. (Previously Presented) A gas permeable substrate according to claim 4,

wherein the electrode-forming material forms at least a layer selected from a group consisting of an air electrode layer, a fuel electrode layer, and an intermediate layer.

6. (Previously Presented) A gas permeable substrate according to claim 1, wherein the porous metallic plate is any one of a sintered metal body, an etched board, and a punched board.

7. (Previously Presented) A gas permeable substrate according to claim 1, wherein the porous metallic plate is an electron collector.

8. (Previously Presented) A gas permeable substrate according to claim 1, wherein the porous metallic plate includes at least one type of metal selected from a group consisting of stainless steel, Inconel, silver, platinum, and copper.

9. (Original) A gas permeable substrate according to claim 1, wherein a thickness of the porous metallic plate is within a range of 0.03 mm to 1 mm.

10. (Withdrawn) A solid oxide fuel cell, comprising:
a gas permeable substrate having a porous metallic plate which includes a plurality of pores forming openings in an upper surface and/or a lower surface thereof; and particles filled in the pores,

wherein at least one of the upper and lower surfaces of the porous metallic plate are substantially smooth, and

single cells are stacked, each single cell including power generating elements stacked on an upper surface and/or a lower surface of the gas permeable substrate.

11. (Previously Presented) A gas permeable substrate according to claim 3, wherein the ceramics and a composite material of ceramics include NiO, CuO, Al₂O₃, TiO₂, ceria solid solution, stabilized zirconia, lanthanum cobalt oxide and lanthanum manganese oxide.